

DEVELOPMENT CHARGE RESERVE FUND COMPONENT STATEMENT
AS OF DECEMBER 31, 2025

	Admin. Dev. Related Studies	By-Law Services	Roads, Sidewalks & Lights	Parking	Fire Facilities	Parkland & Recreation	Library Facilities & Materials	Water Distribution	Wastewater Sewers	Storm Sewers	St. Davids Area-Specific Sewers	Total
Account Number	061-0809	061-0810	061-0811	061-0812	061-0813	061-0815	061-0817	061-0819	061-0821	061-0823	061-0825	
Balance, beginning of year	811,783.19	1,201.59	6,022,626.58	41,965.39	1,090,966.65	2,829,130.57	-	(1,051,111.93)	559,638.10	2,213,472.91	248,908.97	12,768,582.02
Revenue: Developers Contributions	104,151.74	57.00	529,340.12	(191.11)	215,435.76	170,351.65	6,612.61	39,312.39	34,386.41	179,309.06		1,278,765.63
Revenue: Investment Income	21,619.99	11.83	109,841.61		44,720.50	35,361.87	1,372.66	8,160.53	7,137.99	37,221.27		265,448.25
Revenue: Investment Income From Borrowing*	4,981.42	2.73	25,308.41		10,303.97	8,147.67	316.27	1,880.25	1,644.65	8,576.09		61,161.46
Revenue: Transfer from Capital				3,474.96								3,474.96
Expense: Transfer to Capital			(83,587.99)	(18,000.00)		10,737.76		(1,619.07)				(92,469.30)
Expense: Transfer to Operating	(82,967.79)				(76,135.00)	(10,737.76)					(68,771.00)	(238,611.55)
Balance, end of year	859,568.55	1,273.15	6,603,528.73	27,249.24	1,285,291.88	3,042,991.76	8,301.54	(1,003,377.83)	602,807.15	2,438,579.33	180,137.97	14,046,351.47

*The Town borrowed \$3,494,940.58 to fund the purchase of 176 Wellington St which is not reflected in this total. This amount will be repaid with interest as per section 36 of the Development Charges Act, 1997 and approved by Council in report CS-18-014. The interest is paid from the Tax Levy.

DEVELOPMENT CHARGE RESERVE FUND ACTIVITY STATEMENT
AS OF DECEMBER 31, 2025

Appendix II

	ADMIN. DEV. RELATED STUDIES	BY-LAW SERVICES	ROADS, LIGHTS SIDEWALKS & VEHICLES	PARKING	FIRE PROTECTION	RECREATIONAL FACILITIES, PARKS & VEHICLES	LIBRARY	WATER	WASTEWATER SEWERS	STORM SEWER	RESERVE FUND TOTALS
December 31, 2024 Closing Balance	061-0809 811,783.19	061-0810 1,201.59	061-0811 6,022,626.58	061-0812 41,965.39	061-0813 1,090,966.65	061-0815 2,829,130.57	061-0817 -	061-0819 (1,051,111.93)	061-0821/ 061-0825 808,547.07	061-0823 2,213,472.91	12,768,582.02
Add:											
Development Charge Proceeds	104,151.74	57.00	529,340.12	(191.11)	215,435.76	170,351.65	6,612.61	39,312.39	34,386.41	179,309.06	1,278,765.63
St. Davids Community Proceeds											-
Developer Credit by-law 4494-11											-
Interest Apportionment	26,601.41	14.56	135,150.02		55,024.47	43,509.54	1,688.93	10,040.78	8,782.64	45,797.36	326,609.71
SUB-TOTAL DEPOSITS:	942,536.34	1,273.15	6,687,116.72	41,774.28	1,361,426.88	3,042,991.76	8,301.54	(1,001,758.76)	851,716.12	2,438,579.33	14,373,957.36
Less:											
Amounts Transferred to Capital			83,587.99	14,525.04		(10,737.76)		1,619.07			88,994.34
Amounts Transferred to Operating	82,967.79				76,135.00	10,737.76			68,771.00		238,611.55
SUB-TOTAL WITHDRAWALS:	82,967.79	-	83,587.99	14,525.04	76,135.00	-	-	1,619.07	68,771.00	-	327,605.89
December 31, 2025 Closing Balance	859,568.55	1,273.15	6,603,528.73	27,249.24	1,285,291.88	3,042,991.76	8,301.54	(1,003,377.83)	782,945.12	2,438,579.33	14,046,351.47

 St. Davids
 Town Wide

 180,137.97
 602,807.15
 782,945.12
Amounts Transferred to Capital

C02065 - Eng - Line 2 Reconstruct NSR-C6			80,503.32								80,503.32
C02107 - Line 8 Reconstruct - Con 7			2,579.29								2,579.29
C02368 - Line 2 Reconstruction			505.38								505.38
C02279 - Fire & By-law Shared Workspace				14,525.04							14,525.04
C01764 - Drainage and Survey Work						(10,737.76)					(10,737.76)
C02514 - Conc 5 Watermain Replace-Line 7								264.07			264.07
C02515 - Conc 7 Watermain - Queenston Rd								458.22			458.22
C02516 - Townline Rd Watermain Replacement								896.78			896.78
TOTAL AMNTS TRANSFERRED TO CAPITAL:	-	-	83,587.99	-	-	(10,737.76)	-	1,619.07	-	-	88,994.34

Amounts Transferred to Operating

Sub Watershed Plans Phase 1	19,233.66										19,233.66
Transportation Master Plan	10,478.04										10,478.04
Recreation Master Plan	53,256.09										53,256.09
Ladder Truck Debenture					18,260.00						18,260.00
C01930 - Tanker Truck					27,775.00						27,775.00
C01950 - Tanker Truck					30,100.00						30,100.00
C01764 - Drainage and Survey Work						10,737.76					10,737.76
Repayment of St Davids Sanitary Sewer Debt									68,771.00		68,771.00
TOTAL AMNTS TRANSFERRED TO OPERATING	82,967.79	-	-	-	76,135.00	10,737.76	-	-	68,771.00	-	238,611.55

TOWN OF NIAGARA-ON-THE-LAKE DEVELOPMENT CHARGES RESERVE FUND

NOTICE OF COLLECTIONS RECEIVED*FOR THE PERIOD **JANUARY 1, 2025 TO DECEMBER 31, 2025***

Single Family & Semi-Detached Dwellings	328,276.00	
2 Bedroom & Larger Apt. & 2 Bedroom Townhouse	(27,445.00)	
Bachelor & 1 Bedroom Apt.	-	
All Other Dwelling Unit Types	11,974.00	
Non-Residential	965,960.63	
St. Davids Community		
Single Family & Semi-Detached Dwellings	-	
2 Bedroom & Larger Apt. & 2 Bedroom Townhouse	-	
All Other Dwelling Unit Types	-	
Non-Residential	-	
		1,278,765.63

TOWN OF NIAGARA-ON-THE-LAKE DEVELOPMENT CHARGE RESERVE

CAPITAL PROJECT FINANCING**FOR THE YEAR 2025**

Project	Development Charges/ Component	Additional Funding/ Reserve	Unspent DCs/ Component	Project Status	Development Charge Background Study
C02065 Eng- Line 2 Reconstruct NSR-C6	80,503.32 Roads, Sidewalks & Lights	14,206.47 Capital Levy		In Progress	Project 13 - Page 5-17
C02107 Line 8 Reconstruction - Con 7	2,579.29 Roads, Sidewalks & Lights	10,317.16 Capital Levy	31,135.00 Roads, Sidewalks & Lights	In Progress	Project 21 - Page 5-17
C02368 Line 2 Rd Reconstruction	505.38 Roads, Sidewalks & Lights	49.98 Capital Levy	2,785,692.62 Roads, Sidewalks & Lights	In Progress	Project 13 - Page 5-17
C00499 Line 1 Homestead-Henry-FMCR	- Roads, Sidewalks & Lights	- Capital Levy	8,294.23 Roads, Sidewalks & Lights	In Progress	Project 12 - Page 5-17
C01896 Eng: Line 1 Road Reconstruction	- Roads, Sidewalks & Lights	- Streetlighting	11,882.13 Roads, Sidewalks & Lights	In Progress	Project 11 - Page 5-17
C02249 Eng - Queenston Rd Reconstruction	- Roads, Sidewalks & Lights	- Capital Levy	24,600.00 Roads, Sidewalks & Lights	On hold	Page 5-17
C02375 Line 2 Rd Reconstruction	- Roads, Sidewalks & Lights	- Capital Levy	124,000.00 Roads, Sidewalks & Lights	To commence in 2026	Project 13 - Page 5-17
C02279 Fire & By-law Shared Workspace	14,525.04 Parking	1,613.89 Capital Levy		Complete	Page 5-4
C01764 Drainage and Survey Work	(10,737.76) Parkland and Recreation			Expensed to Operating	Project 4 - Page 5-6
C02514 Conc 5 Watermain Replacement-Line 7	264.07 Water	5,017.38 Water Capital Improvements	51,735.93 Water	In Progress	Page 5-21
C02515 Conc 7 Watermain - Queenston Rd	458.22 Water	2,596.57 Water Capital Improvements	89,541.78 Water	In Progress	Page 5-21
C02516 Townline Rd Watermain Replacement	896.78 Water	2,690.36 Water Capital Improvements	131,103.22 Water	In Progress	Page 5-21
C01645 Eng: Line 1 (Homestead-Henry)	- Wastewater	- Wastewater Capital Improvements	11,342.83 Wastewater	In Progress	Project 5 Page 5-23
C01886 Eng Line 1 Rd Reconstruction	- Wastewater		29,329.46 Wastewater	In Progress	Project 4 Page 5-23
C02524 Line 2 Rd Sanitary Ext Con 6-EW Line	- Wastewater		150,000.00 Wastewater	To commence in 2026	Project 6 Page 5-23
C02519 Mississagua St Storm Reconstruction	- Storm Water		356,250.00 Storm Water	To commence in 2026	Page 5-19
TOTAL	88,994.34				

TOWN OF NIAGARA-ON-THE-LAKE

**DEVELOPMENT CHARGE CONTRIBUTION SUMMARY
2016-2025**

YEAR	ADMIN. DEV. RELATED STUDIES	ROADS, LIGHTS SIDEWALKS & VEHICLES	FIRE PROTECTION	BY-LAW	PARKING	RECREATIONAL FACILITIES, PARKS & VEHICLES	LIBRARY	WATER	WASTEWATER SEWERS	STORM SEWER	SUB-TOTAL	ST. DAVIDS	TOTAL
2025	104,151.74	529,340.12	215,435.76	57.00	(191.11)	170,351.65	6,612.61	39,312.39	34,386.41	179,309.06	1,278,765.63	-	1,278,765.63
2024	153,410.85	797,006.78	318,000.18	137.00	9,541.98	334,825.05	14,435.99	59,526.05	87,753.73	241,793.71	2,016,431.32	0.00	2,016,431.32
2023	158,466.70	820,535.43	326,358.15	193.00	4,500.18	426,572.36	18,409.70	61,165.86	53,997.59	282,664.57	2,152,863.54	0.00	2,152,863.54
2022	29,934.28	165,092.16	62,190.25	80.00	2,584.93	130,884.01	5,965.24	10,914.49	5,555.23	13,756.32	426,956.91	0.00	426,956.91
2021	14,452.74	72,179.79	30,047.71	(46.00)	1,308.88	9,591.15	304.98	5,320.52	3,408.69	16,573.46	153,141.92	0.00	153,141.92
2020	44,019.14	251,691.99	90,849.38	209.00	4,739.80	280,802.33	12,470.70	17,608.92	16,594.51	86,721.37	805,707.14	-1,621.00	804,086.14
2019	118,866.62	641,360.74	240,579.76	488.00	12,634.11	612,326.14	27,405.96	43,649.42	40,890.14	216,033.76	1,954,234.65	0.00	1,954,234.65
2018	37,360.31	887,407.51	212,617.48			119,482.57	60,189.27	66,566.61	44,517.55	196,035.61	1,624,176.91	23,868.68	1,648,045.59
2017	40,473.27	962,792.46	234,252.26			112,952.26	56,887.13	72,562.68	47,860.98	218,245.44	1,746,026.48	52,286.00	1,798,312.48
2016	37,747.11	969,292.88	213,969.82			225,368.94	113,172.97	73,997.59	28,977.80	233,725.62	1,896,252.73	156,491.00	2,052,743.73

5-year average	92,083.26	476,830.86	190,406.41	84.20	3,548.97	214,444.84	9,145.70	35,247.86	37,020.33	146,819.42	1,205,631.86	0.00	1,205,631.86
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10-year average	73,888.28	609,669.99	194,430.08	159.71	5,016.97	242,315.65	31,585.46	45,062.45	36,394.26	168,485.89	1,405,455.72	23,102.47	1,428,558.19
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